

BOARD OF ASSESSORS AND ASSESSORS OFFICE
Fiscal Year 2013

The members of the Board of Assessor's for Fiscal Year 2013 were, Donald Wise, Marilyn Blaustein and Carl Mailler.

FY 13 was an interim year for the Town of Amherst and values were approved by the Department of Revenue at the end of November 2012. In general values stayed the same. There were no significant value changes in FY 13.

The Board met on December 5th 2011 with the Select Board to discuss consideration of a split residential commercial rate and the possible adoption of the Residential Exemption. The Select Board must make a determination for each of these options each year. The Principal Assessor and the Board of Assessors provide information and recommendation regarding the annual determination. In FY 13 the Board Assessors recommended against the split rate because its adoption could further dampen the vitality of Amherst's business sector the Board also voted against the Residential Exemption.

FY 13 TAX RATE RECAPITULATION

(A) Class	(B) Levy Percentage	(C) Levy by Class	(D) Valuation Class	(E) Tax Rate (C)-(D) X1000(A)
Residential	89.7548%	\$37,517,260.03	\$1,839,983,064	\$20.39
Open Space				
Commercial	7.2508%	\$3,030,814.50	\$148,642,836	\$20.39
Industrial	0.2223%	\$92,920.79	\$4,557,000	\$20.39
Personal Prop.	2.7721%	\$1,158,730.19	\$56,828,160	\$20.39
TOTAL	100.00%		\$2,050,011,060	*****

BOARD OF ASSESSORS

Fiscal Year 2013

The Amherst Board of Assessors held 9 public meetings during FY 13. Board activities associated with these meetings are summarized in the following report. Details on the information in this report can be found in the minutes of the Board of Assessors meetings. The Board also had joint meetings with the Selectboard to discuss a potential residential exemption and the classification hearing.

REAL/PERSONAL PROPERTY TAX

Commitments/Warrants

The Board signed summary FY 13 property tax commitments and water/sewer warrants for the following:

Real Estate Tax	\$ 60,776,147.55
CPA	640,410.70
Personal Property	1,736,585.93
Water Liens Interest	10,117.71
Water Liens	95,815.72
Sewer Liens	85,375.32
Sewer Liens Interest	9,173.82

Personal Exemptions and Deferrals

The Board signed a form that was submitted to the Department of Revenue for partial reimbursement of FY 2013 personal exemptions. For FY 2012 there were a total of 113 personal exemptions and deferrals totaling \$118,931.28, as follows:

	<u>#</u>	<u>Value</u>		<u>#</u>	<u>Value</u>
Clause 17D	6	\$ 2,162.88	Clause 37A	11	\$ 9,168.56
Clause 18	0	0.00	Clause 41C	26	43,643.37
Clause 22	54	51,173.57	Clause 41A	3	9,782.90
Clause 50	6	3,000.00			

MOTOR VEHICLE EXCISE TAX

Abatements

The following total amounts of motor vehicle excise tax abatements for July 2012 through June 2013 were signed by the Board:

2008	\$ 38.13	2012	\$ 44,620.31
2009	16.43	2013	179,073.28
2010	239.58		
2011	1,868.33		

Commitments/Warrants

Motor Vehicle excise tax commitments and warrants for the following yearly totals were signed by the Board:

2011	\$	190.00
2012		172,109.45
2013		1,594,061.79

SPECIAL MEETINGS

The Select Board is responsible for allocation of the tax rate (Minimum Residential Factor): whether or not to have a Residential Exemption, and other distributions of the tax burden within classes as allowed by the law. The required public meeting to discuss these issues was held on December 3, 2012 in the Town Hall. Board of Assessors' recommendations included not to have a split rate and not to exercise the Residential Exemption. The Select Board approved a single tax rate for all classes and no shifts of the tax burden within classes.

TAX RATE/ETC.

Board members signed the Tax Rate Recapitulation form for FY 13 on December 3, 2012, showing a tax rate of \$20.39. The rate was reviewed and approved by the Department of Revenue (DOR) on December 7, 2012.

Prepared from the Board meeting minutes.

For: Carl Mailler
Donald Wise
Marilyn Blaustein

Amherst Board of Assessors